



Timika Shafeek-Horton
Deputy General Counsel

550 South Tryon Street
Charlotte, NC 28202

Mailing Address:
DEC45A / P.O. Box 1321
Charlotte, NC 28201

o: 704-382-6373
f: 980.373.8534

Timika.Shafeek-Horton@duke-energy.com

September 5, 2014

VIA ELECTRONIC FILING

The Honorable Jocelyn G. Boyd
Chief Clerk/Administrator
Public Service Commission of South Carolina
101 Executive Center Drive, Suite 100
Columbia, South Carolina 29210

**RE: Duke Energy Carolinas, LLC –
Form 3115, Application for Change in Accounting**

Dear Mrs. Boyd:

Duke Energy Corporation filed Form 3115, Application for Change in Accounting Method, on behalf of Duke Energy Carolinas, LLC, with its federal income tax return for the tax year ended December 31, 2013. Internal Revenue Procedures require an entity that seeks to continue using a normalization method of accounting for tax reporting to file a copy of the form with its regulators. The purpose of the form/application with the Internal Revenue Service is to request a late General Asset Account election for compliance with temporary tangible regulations.

In compliance with applicable Internal Revenue Procedures, a copy of Form 3115 is attached.

Sincerely,

A handwritten signature in blue ink that reads "Timika Shafeek-Horton".

Timika Shafeek-Horton
Deputy General Counsel

TSH/bml

Enclosure

cc: Shannon B. Hudson, Esq.
Penney Develle